

CERTIFICATE

State of Kansas
Special District
2020

To the Clerk of McPherson County, State of Kansas
We, the undersigned, officers of
Inman Cemetery

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
maximum expenditures for the various funds for the year 2020; and (3) the
Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget.

		2020 Adopted Budget		
Table of Contents:		Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2020				
Allocation MVT, RVT, 16/20M Vehicle Tax				
Schedule of Transfers				
Statement of Indebt. & Lease/Purchase				
Fund	K.S.A.			
General	12-1403	25,800	11,677	
Debt Service	10-113			
Non-Budgeted Funds				
Totals		25,800	11,677	
Budget Summary		0		County Clerk's Use Only
Neighborhood Revitalization Rebate				
Resolution required? Notice of the vote to adopt required to be published?		Yes		Nov. 1, 2019 Total Assessed Valuation

Assisted by:

Address:

Email:

X *Jim Swisher*
X *Rob Egan*

Attest: 8-25, 2019

Hollie D. Meloy
County Clerk

Governing Body

CPA Summary

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 5,449
2. Debt service levy in 2019 budget	- \$ 0
3. Tax levy excluding debt service	\$ 5,449

2019 Valuation Information for Valuation Adjustments

4. New improvements for 2019:	+ 149,289	
5. Increase in personal property for 2019:		
5a. Personal property 2019	+ 375,875	
5b. Personal property 2018	- 378,784	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2019:	18,139	
7. Total valuation adjustment (sum of 4, 5c, 6)	167,428	
8. Total estimated valuation July, 1, 2019	25,738,653	
9. Total valuation less valuation adjustment (8 minus 7)	25,571,225	
10. Factor for increase (7 divided by 9)	0.00655	
11. Amount of increase (10 times 3)	+ \$ 36	
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 5,485	
13. Debt service levy in this 2020 budget	0	
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	5,485	
15. Consumer Price Index for all urban consumers for calendar year 2018	0.025	
16. Consumer Price Index adjustment (3 times 15)	\$ 136	
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 5,621	

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Inman Cemetery
McPherson County

2020

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2019 Budgeted Funds	Tax Levy Amount in 2019 Budget	Allocation for Year 2020			
		MVT	RVT	16/20M Veh	Watercraft
General	5,449	477	14	54	43
Debt Service	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Total	5,449	477	14	54	43

County Treas Motor Vehicle Estimate

477

County Treas Recreational Vehicle Estimate

14

County Treas 16/20M Vehicle Estimate

54

County Treas Commercial Vehicle Tax Estimate

43

County Treas Watercraft Tax Estimate

4

MVT Factor 0.08754

RVT Factor 0.00257

16/20M Factor 0.00991

Comm Veh Factor 0.00789

Watercraft Factor 0.00073

2020

Inman Cemetery
McPherson County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
General	Capital Reserve	-	-	10,000	
Totals		0	0	10,000	
Adjustments*					
Adjusted Totals		0	0	10,000	

*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	25,454	30,813	12,860
Receipts:			
Ad Valorem Tax	14,550	5,340	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	454	100	100
Motor Vehicle Tax	1,316	1,351	477
Recreational Vehicle Tax	37	38	14
16/20M Vehicle Tax	77	63	54
Commercial Vehicle Tax	120	143	43
Watercraft Tax		12	4
LAVTR			0
In Lieu of Taxes			
Lot Sales	2,020	500	500
Rent	250	250	250
Interest on Idle Funds	33	50	50
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	18,857	7,847	1,492
Resources Available:	44,311	38,660	14,352
Expenditures:			
Personnel - Contractual	9,470	10,800	11,000
Contractual	3,678	3,000	4,300
Commodities	350	2,000	500
Capital Outlay		10,000	0
Transfer to Capital Reserve			10,000
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	13,498	25,800	25,800
Unencumbered Cash Balance Dec 31	30,813	12,860	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	24,300	25,800	25,800
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		25,800
	Tax Required		11,448
Delinquent Comp Rate:	2.0%		229
	Amount of 2019 Ad Valorem Tax		11,677

CPA Summary

NOTICE OF BUDGET HEARING

State of Kansas
Special District
2020

The governing body of
Inman Cemetery
McPherson County

will meet on July 23, 2019 at 7:30 P.M. at 50 Arapaho Road for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.

Detailed budget information is available at Inman, KS 67546 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	13,498	0.627	25,800	0.219	25,800	11,677	0.454
Debt Service							
Non-Budgeted Funds							
Totals	13,498	0.627	25,800	0.219	25,800	11,677	0.454
Less: Transfers	0		0		10,000		
Net Expenditures	13,498		25,800		15,800		
Total Tax Levied	14,814		5,449		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	23,627,226		24,930,634		25,738,653		

Outstanding Indebtedness,

Jan 1,	2017	2018	2019
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

Jim Swisher
Board Member

Page No.

RESOLUTION NO. 2019 - 01

A resolution expressing the property taxation policy of the Inman Cemetery governing body with respect to financing the annual budget for 2020

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2020 budget of the Inman Cemetery exceeding the amount levied to finance the 2019 budget of the Inman Cemetery, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2018, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and


Whereas, Inman Cemetery provides essential services to its citizens; and


Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Inman Cemetery governing body that a levy of property taxes in support of the 2020 budget exceeding the amount levied in 2019, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this ____ day of _____, 2019 by the Inman Cemetery governing body, McPherson County, Kansas.

Inman Cemetery Governing Body





AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, COUNTY OF MCPHERSON,
ss, Teri L. Hansen

Being first duly sworn, deposes and says: That she is
the Managing Editor for the

The McPherson Sentinel

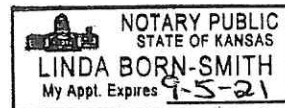
A daily newspaper printed in the State of Kansas, and
published in and of general circulation in McPherson
County, Kansas, and that said newspaper is not a
trade, religious or fraternal publication.

Said newspaper is a daily published at least weekly 50
times a year, and has been so published continuously
and uninterruptedly in said county and state for a
period of more than five years prior to the first
publication of said notice; and has been admitted at
the post office of McPherson, Kansas in said County
as second class matter.

That the attached notice is a true copy thereof and
was published in the regular and entire issue of said
newspaper for: 1 insertions, the first
publication being, July 9, 2019, subsequent
publications being made on the following dates:

Signature: [Signature]
Managing Editor

Subscribed and sworn to, before me, on the 9 day
of July, 2019.



Linda Born-Smith Linda Born-Smith
Notary Public
My commission expires: September 05, 2021

Total Amount of Publication: \$ 83.16

Description: Inman Cemetery
Notice of Budget Hearing

Mc151316

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Non-Budgeted Funds							
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G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

Jim Swisher
Board Member

Published in The McPherson Sentinel July 9, 2019 (559).

AFFIDAVIT OF PUBLICATION

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ss, Teri L. Hansen

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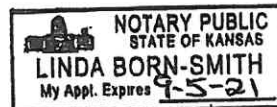
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Said newspaper is a daily published at least weekly 50
times a year, and has been so published continuously
and uninterruptedly in said county and state for a
period of more than five years prior to the first
publication of said notice; and has been admitted at
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Linda Born-Smith Linda Born-Smith
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AMC151316

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Debt Service							
Non-Budgeted Funds							
Totals	13,498	0.627	25,800	0.210	25,800	11,877	0.454
Less: Transfers	0		0		10,000		
Net Expenditures	13,498		25,800		15,800		
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